

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fifth Set of Information Requests**

Request No. AG-5-49 (Gas)

Referring to Schedule MHC-6, please reconcile the Gas Division Federal Unemployment amount shown there with the amount shown on page 49 of the Company's 2001 Annual Report to the Department.

Response:

The total Gas Division Federal Unemployment expense of \$2,229 as shown on Schedule MHC-6 (Gas) is the precapitalization FUTA taxes. The \$898 difference between the filing and the \$1,331 as shown on the Company's 2001 Annual Report to the Department is the total amount that was capitalized on FG&E's books in 2001.

Person Responsible: Mark H. Collin